

# The Gazette of India



EXTRAORDINARY

PART II—Section 2

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## PARLIAMENT OF INDIA

The following Bill was introduced in Parliament on the 29th February, 1952:—

Bill No. \*27 of 1952

### BILL

*to continue for the financial year 1952-53 the existing rates of income-tax and super-tax and additional duties of customs and excise, and to provide for the discontinuance of the duty on salt for the said year.*

BE it enacted by Parliament as follows:—

1. **Short title.**—This Act may be called the Finance Act, 1952.

2. **Income-tax and super-tax.**—The provisions of section 2 of, and the First Schedule to, the Finance Act, 1951 (XXIII of 1951), shall apply in relation to income-tax and super-tax for the financial year 1952-53 as they apply in relation to income-tax and super-tax for the financial year 1951-52, with the modification that in the said provisions for the figures "1950", "1951" and "1952", wherever they occur, the figures "1951", "1952" and "1953" shall respectively be substituted.

3. **Additional duties of customs and excise.**—The provisions of sections 5 and 8 of, and the Second and Third Schedules to, the Finance Act, 1951 (XXIII of 1951), shall continue in force up to the 31st day of March, 1953, and accordingly in each of the said sections for the figures "1952", wherever they occur, the figures "1953" shall be substituted.

4. **Discontinuance of salt duty.**—For the year beginning on the 1st day of April, 1952, no duty shall be levied on salt manufactured in, or imported by sea or land into, the territory of India excluding the State of Jammu and Kashmir.

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\*The President has, in pursuance of clauses (1) and (3) of Article 117 and clause (1) of Article 274 of the Constitution of India recommended to Parliament, the introduction and consideration of the Bill.

STATEMENT OF OBJECTS AND REASONS

Government does not at present intend to make any changes in the existing tax structure in relation to the next financial year, and the object of this simple Bill is to ensure the continuance of the levy of income-tax and super-tax and the additional duties of customs and excise for that year at the rates at which they are now being levied under the Finance Act, 1951.

Clause 2 continues the existing rates of income-tax and super-tax, while clause 3 will have the effect of continuing for another year the existing levy of the additional duties of customs and excise on certain goods chargeable to duty under the First Schedule to the Indian Tariff Act, 1934, or the Central Excises and Salt Act, 1944. Clause 4, like section 9 of the Finance Act, 1951, provides that salt shall continue to be duty-free for another year.

CHINTAMAN D. DESHMUKH

NEW DELHI;

*The 29th February, 1952.*

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M. N. KAUL,  
*Secretary.*